



STATE OF WASHINGTON  
DEPARTMENT OF REVENUE

**ISSUANCE OF INTERPRETIVE STATEMENT**

This announcement of the issuance and/or cancellation of these interpretive statements is being published in the Washington State Register pursuant to the requirements of RCW 34.05.230(4).

The Department of Revenue (Department) has issued the following Excise Tax Advisories (ETAs):

**ETA 2025.08.229      Refunds of Over Collected Retail Sales Tax**

This advisory explains the procedures used by the Department for making refunds or credits to retail sellers of retail sales tax collected in error. This information replaces the information previously provided in Interim Audit Guideline (IAG) 02.01.

**ETA 2026.04.08      Taxability of Credit Bureau Services**

This advisory provides information on the taxability of credit bureau services and on the proper tax treatment of buyers of credit bureau services where the service provider has not collected retail sales tax.

**ETA 2027.08.18801      Taxability of Reagents and other Diagnostic Substances**

This advisory provides guidance regarding the taxability of reagents, controls, calibrators, and other diagnostic substances. This information replaces the information previously provided in IAG 05.03.

The Department has cancelled the following Interim Audit Guidelines because the information has been incorporated into the above ETAs. As a result of this action, there are no longer any effective statements in the Interim Audit Guideline series.

**IAG 02.01      Refunds of retail sales tax collected in error**

**IAG 03.01      Taxability of Credit Bureau Services**

**IAG 05.03      Taxability of Reagents, Controls, and Calibrators**

Copies of these documents are available via the Department's web page at <http://www.dor.wa.gov/content/laws/eta/eta.aspx> or a request for copies may be directed to:

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